

CHAPTER 6

APPROPRIATION DISBURSEMENT PROCEDURESSection 601. Introduction.

- .01 Purpose. The procedures described in this Chapter are those established incident to the disbursement of funds appropriated or authorized for the use of the Bureau of Indian Affairs. They provide an administrative means for controlling the flow and movement of moneys; the relationships between Treasury Department and Bureau offices in respect to such funds; and the accountability of the Bureau accounting offices.
- .02 Treasury Department. The Treasury Department is the recipient and custodian of all Government moneys and funds. Government funds made available for obligation and disbursement by the Bureau of Indian Affairs are initially established in accounts set up by the Treasury, and identified by fund symbols. Executive Order 6166 of June 10, 1933 (5 U. S. C. 132), assigned the disbursement and collection of Government moneys to the Division of Disbursement, Bureau of Accounts, Treasury Department. The Division of Disbursement includes the Chief Disbursing Officer, located in Washington, D. C., and Regional Disbursing Officers, located in key cities. The responsibility of disbursing officers is fixed by Section 1 of the Act of December 29, 1941 (55 Stat. 875; 31 U. S. C. 1946 ed. Sec. 82b, 82c), as amended by the Act of April 28, 1942 (56 Stat. 244; 31 U. S. C. 1946 ed. Sec. 82f), which directed that disbursing officers shall disburse only on and in strict accordance with vouchers certified by authorized certifying officers, shall examine vouchers only for form and proper certification, and shall be held accountable only to that extent so far as such payments are concerned. Regional disbursing officers located in the Continental United States (except Washington, D. C.) disburse funds and render accounts in their own names. Regional disbursing officers outside the continental limits disburse in the name of the Chief Disbursing Officer. Appropriations for disbursement are advanced by the Treasurer of the United States to the credit of the Chief Disbursing Officer. Funds made available to the Chief Disbursing Officer are available for disbursement and transfer to regional disbursing officers.

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- .03 Document Identification. Accounting offices of the Bureau are responsible for the maintenance of fund accounts, and for maintaining sufficient funds with the designated Treasury Disbursing Office to cover all vouchers scheduled for payment. Each accounting office has been assigned a Station Number. Copies of disbursement or collection documents shall show accounting office station number, Bureau voucher number, and name and location of accounting office. When required, the name of the Treasury disbursing officer and the checking account number shall be shown on such documents, including documents covering claims for direct settlement by the General Accounting Office. (The accounting office may find it convenient to overprint these items in the appropriate spaces.)
- .04 Appropriations. Each appropriation act specifies the period for which funds appropriated therein will be available for obligation. Annual appropriations for health, education, and welfare services, resources management, and general administrative expenses, usually are available only for one fiscal year, and are known as "one year" appropriations. Multiple-year appropriations are those available for incurring obligations for a definite period in excess of one fiscal year. Funds appropriated for construction and to the revolving fund for loans usually are available until expended and are known as "continuing" or "no-year" appropriations. Appropriations lapse for expenditure by law two years after they have expired for obligation and the unexpended balances revert to the Payment of Certified Claims Account of the Treasury. (Act of July 6, 1949, 81st Cong.)
- A. Symbols and Titles. To facilitate accounting and disbursing functions, the Treasury Department assigns symbols and titles for the purpose of identifying readily the various appropriations. Appropriation acts frequently specify limitations on amounts which may not be exceeded for certain purposes. The amounts are within general appropriations and the Department is responsible for assigning symbols to account for expenditures under these limitations. The appropriation and limitation symbols and titles will not be listed herein, as this information is shown on allotment advices or authorizations to incur obligations. Periodically, however, usually at the beginning of each fiscal year, the Central Office will transmit to Area Offices a list of pertinent appropriations and limitation symbols which are set up pursuant to appropriation acts. Symbols and titles are also used to classify miscellaneous revenues of the Federal Government and from time to time Area Offices will be furnished with current information on this subject. General Regulations 84, Second Revision, as supplemented, issued by the General Accounting Office, explains the responsi-

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bilities of the Treasury Department, the General Accounting Office, and the various agencies for assigning account symbols and titles, and establishes the principles under which the symbols and titles will be assigned. Attached as Exhibit A at the end of this Section is a current list of receipt symbols and titles for general, special, and trust fund accounts, with appropriate explanations.

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Exhibit A

RECEIPT SYMBOLS AND TITLES
GENERAL, SPECIAL, AND TRUST ACCOUNTS
BUREAU OF INDIAN AFFAIRS
Effective July 1, 1951

The receipt account symbols and titles listed herein are those prescribed in Treasury Department Announcement of Account Symbols and Titles No. 207, dated May 1, 1951, and General Accounting Office Accounts and Procedures Letter No. 9600, dated September 19, 1945, that are applicable generally to revenue collected and deposited by accountable officers of the Bureau of Indian Affairs to the credit of general, special, and trust fund receipt accounts (Title 31 USC 484).

Reference to General Regulations No. 84-Revised, dated November 20, 1950, will reveal that a complete receipt account symbolization consists of a basic symbol for the account, plus a symbol identifying the department or establishment through which the funds are collected. As the Interior Department symbol is 14, each receipt account symbol will be immediately preceded by that number, for example:

142592, Fees, services performed for Indians
147204, Deposits, Proceeds of Labor, Blackfeet Indians,
Montana

General Regulations No. 84, Second Revision, dated November 20, 1950 sets forth the pattern for symbolization of accounts under the authority contained in Section 112 of the Budget and Accounting Procedures Act of 1950 (64 Stat. 835). In accordance with these provisions, the symbols of all general fund receipt accounts are hereby abolished, effective at the close of business on June 30, 1951, and there are hereby prescribed for use effective July 1, 1951, the general fund receipt accounts listed below together with a brief description of the receipts thereafter creditable to such new accounts. In preparing schedules of collections and certificates of deposit, accountable officers should be guided by the definitions of classifications in determining the proper account to be credited.

This list has been prepared to show each master account followed by the new and corresponding old detailed accounts which are generally applicable for use by the Bureau of Indian Affairs. Only the symbol and title of the new detailed accounts will be shown on certificates of deposit and accounting documents.

0100 TAXES
(Master Account)

Not applicable to Indian Service

0300 CUSTOMS DUTIES
(Master Account)

Not applicable to Indian Service

INDIAN TRUST FUNDS

Indian trust funds are symbolized in the 7000-7999 group. The basic symbols and limitations are used in the receipt accounts. The appropriation account carries the same symbolization with the addition of an "X" between the departmental symbol "14" and the basic account symbol, and the title has the word "Deposits" eliminated and, in the case of the "I.M.P. of L." fund, the order of the words in the title is reversed.

The basic trust fund for miscellaneous revenues derived from Indian agencies, schools, etc. under the Act of May 17, 1926 (44 Stat. 560) carries the symbol and title "147200, Deposits, Proceeds of Labor, Indian Moneys, Agencies, Schools, Etc." and a sub-account for each agency, school, or activity is identified by a three digit decimal suffix and a descriptive name, for example:

Receipt Account - 147200.450, Deposits, Proceeds
of Labor, Indian Moneys, Agencies,
Schools, Etc. (Albuquerque School)

Appropriation Account - 14X7200.450, Indian Moneys,
Proceeds of Labor, Agencies,
Schools, Etc. (Albuquerque
School)

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147200 Deposits, Proceeds of Labor, Indian Moneys, Agencies,
Schools, etc.

- .684 Alaska
- .450 Albuquerque School
- .453 Bismarck School
- .454 Blackfeet Agency
- .455 Blackfeet School
- .456 Blackfeet Hospital
- .686 Blackfeet Agency Sawmill
- .722 Blackfeet Agency Telephone
- .735 Blackfeet Agency Consolidated Garage
- .458 Canton Asylum
- .459 Carson Agency
- .460 Carson School
- .461 Carson Hospital

Other Carson Accounts:

- .592 Pyramid Lake Sanatorium
- .657 Walker River Agency
- .659 Walker River Hospital
- .462 Carter Seminary (Five Tribes)
- .610 Chemawa School